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1955

NOTIFICATION.

CJ4-4119|55|CS.

In exercise ef the powers vested in them under Section 11 ef the Travancore-Cochin Civil Ceurts Act, 1951 (Act XXII of 1951 as amended te date), en and frem 17th August 1955 Government are pleased te vary and fix anew the lecal limits ef the jurisdiction ef the several Civil Courts appearing in the sub-jeined schedule as indicated therein.

SCHEDULE.

Munsiffs' Ceurts	*Taluks*	*Villages comprised within the lecal limits of the jurisdictien of each Civil Court*
ANJIKAIMAL DISTRICT COURT.		
1. Cochin Munsiff's Ceurt	Cechin-Kanayannur	1. Edavanakad 2. Nayarambalam 3. Kadamakudi 4. Narakkal 5. Elankunnapuzha 6. Mattancherry 7. Palliviruthi 8. Kumbalanghl 9. Chellanam 10. Rameswaram
2. Erna-kulam Munsiff's Ceurt	Cechin-Kanayannur	1. Cheranalloor 2. Ernakulam 3. Elamkulam 4. Vadavucede 5. Kumbalam 6. Maradu 7. Peonithura 8. Thekkumbhagem (K. 13) 9. Nadamel 10. Thiruvankulam 11. Kurikkad 12. Kanayannur 13. Mulanthuruthy 14. Amballur 15. Edakkattuvayal 16. Kaipattur 17. Kulayettikkara 18. Kicherri 19. Mulavukad*

* Transferred from Cochin Munsiff's Court.

Munsiffs' Courts	*Taluks*	*Villages comprised within the local limits of the jurisdiction of each Civil Court*
ANJIKAIMAL DISTRICT COURT—(contd.)		
2. Ernakulam Munsiff's Court (contd.)	Parur	20. Edappalli North } *
		21. Edappalli South } *
	Kunnathunad	22. Chemmanad } †
		23. Ayikaranad } †
		24. Thrikkakara } †
	Vaikom	25. Manakkunam ‡
3. Cranganur Munsiff's Court	Cranganur	1. Lokamaleswaram
		2. Methala
		3. Azhikade
		4. Eriyad
		5. Pullaot
	Mukundapuram	6. Edavilangu
		7. Payya
		8. Madathumpadi
		9. Thirumukkulam
		10. Kakkulasseri
		11. Pallippuram
		12. Vallivattam } ‡‡
		13. Thekkumkara } ‡‡
		14. Karumathara } ‡‡
	Parur	15. Puthenchira ‡‡‡
PARUR DISTRICT COURT—(contd.)		
1. Parur Munsiff's Court	Parur	1. Varapuzha
		2. Kottuvally
		3. Parur
		4. Ezhikkara
		5. Vadakkekkara
		6. Puthenvelikkara
		7. Alangad
		8. Kadangalloor
		9. Parakkadavu
		10. Chengamanad
		11. Ayiraor
	Cochin	12. Chennamangalam **
	Kanayannur	13. Pallipuram } ††
		14. Kuzhuppilli } ††

* Transferred from Parur Munsiff's Court.
† Transferred from Perumbavoor Munsiff's Court.
‡ Transferred from Vaikom Munsiff's Court.
‡‡ Transferred from Irinjalakuda Munsiff's Court.
‡‡‡ Transferred from Parur Munsiff's Court.
** Transferred from Cranganur Munsiff's Court.
†† Trasferred from Cochin Munsiff's Court.

PARUR DISTRICT COURT—(*contd.*)

Munsiffs' Courts	*Taluks*	*Village comprised within the local limits of the jurisdiction of each Civil Court*	
2. Perumbavoor Munsiff's Court	Cochin Kanayannur	1. Malayattur	*
		2. Kizhakkumbhagom	*
		3. Thekkumbhagom (K3)	*
		4. Vadakkumbhagom	*
		5. Chowwara	*
	Kunnathunadu	6. Alwaye	
		7. Mazhuvannur	
		8. Vazhakkulam	
		9. Perumbavoor	
		10. Vengola	
		11. Cheranalloor	
		12. Vengoor	
		13. Rayamangalam	
		14. Kothakulangara	
		15. Manjapra	
		16. Manikkamangalam	
		17. Asamannoor	
		18. Kizhakkambalam	
		19. Kunnathunad	
3. Muvattupuzha Munsiff's Court	Muvattupuzha	1. Arakuzha	
		2. Muvattupuzha	
		3. Mulavoor	
		4. Eramalloor	
		5. Kothamangalam	
		6. Kuttamangalam	
		7. Enanalloor	
		8. Varappetty	
		9. Piravom	
		10. Ramamangalam	
		11. Thirumarady	
4. Thodupuzha Munsiff's Court	Muvattupuzha	1. Koothattukulam	

* Transferred from Ernakulam Munsiff's Court.

Munsiffs' Courts	*Taluks*	*Village comprised within the local limits of the jurisdiction of each Civil Court*
PARUR DISTRICT COURT—(contd.)		
4. Thodupuzha Munsiff's Court (contd.)	Thodupuzha	2. Thodupuzha
		3. Kumaramangalam
		4. Karikkod
		5. Karimannaor
		6. Manakad
5. Devicolam Munsiff's Court	Deviculam	1. Nachivayal
		2. Marayoar
		3. Keezhanthur
		4. Kanthalloar
		5. Kottakombu
		6. Vattavadai
		7. Kannan Devan Hills
		8. Poapara
		9. Udumbanchala.
		10. Pallivasal
		11. Anakulam
TRICHUR DISTRICT COURT.		
1. Trichur Munsiff's Caurt	Trichur	1. Adat
		2. Alappad
		3. Anjur
		4. Anthikkad
		5. Aranattukara
		6. Arattupula
		7. Avanisseri
		8. Avannur
		9. Ayyanthol
		10. Chalakkal
		11. Chalur
		12. Cherpu
		13. Chovvoor
		14. Chittilappalli
		15. Chiyyaram
		16. Chulisseri
		17. Erava
		18. Edakkulattur
		19. Edakkunni
		20. Inchamudi
		21. Kainiyoor
		22. Kaypparambu
		23. Kanimangalam
		24. Karamukku
		25. Killannur
		26. Kilakkummuri
		27. Kiluppallikkara

Munsiffs' Courts.	*Taluks*	*Village comprised within the local limits of the jurisdiction of each Civil Court*

TRICHUR DISTRICT COURT—(*contd.*)

1. Trichur Munsiff's Court (*contd.*)	Trichur	28. Kodannur
		29. Kolali
		30. Kolukkulli
		31. Kurkkancheri
		32. Kuruchikkara
		33. Kurumpilavu
		34. Kuttur
		35. Manakkodi
		36. Manalur
		37. Mannamangalam
		38. Marattakkara
		39. Mattakkattara
		40. Mulayam
		41. Nadattara
		42. Nettisseri
		43. Ollur
		44. Ollukara
		45. Pallippuram
		46. Pallisseri
		47. Panancheri
		48. Parakkad
		49. Paralam
		50. Padiyam
		51. Peramangalam
		52. Perumgavu
		53. Pottur
		54. Pullali
		55. Pulla
		56. Punkunnam
		57. Puranattukara
		58. Puttur
		59. Pulayakkal
		60. Tangalur
		61. Tanniyam
		62. Tolur
		63. Trichur

Munsiffs' Courts	*Taluks*	*Village comprised within the local limits of the jurisdiction of each Civil Court*
TRICHUR DISTRICT COURT—(*contd.*)		
1. Trichur Munsiff's Court (*contd.*)	Trichur	64. Urakam
		65. Vallachira
		66. Vadakkummuri
		67. Vellanikkara
		68. Velappaya
		69. Veluttur
		70. Venginisseri
		71. Vilvattam
		72. Viyyur
2. Vadakkancherry Munsiff's Court	Talappalli	1. Agatiyur
		2. Alur
		3. Anjur
		4. Arangottukara
		5. Arthat
		6. Attur
		7. Chelakkara
		8. Chelakkod
		9. Chemmantatta
		10. Cheruvirutti
		11. Chiramanangad
		12. Chiranallur
		13. Chittanda
		14. Chundal
		15. Chovvannur
		16. Desamangalam
		17. Elanad
		18. Enkakkad
		19. Eranallur
		20. Eyyal
		21. Kadavallur
		22. Kandanasseri
		23. Kanippayyur
		24. Kaniyarakkod
		25. Kanjirakkod
		26. Karikkad
		27. Kariyannur
		28. Karumattara
		29. Kattagampala
		30. Katangot
		31. Kilalur
		32. Killimangalam
		33. Kondali
		34. Kottappuram
		35. Kumaranallur
		36. Kunnamkulam

Munsiffs' Courts	*Taluks*	*Village comprised within the local limits of the jurisdiction of each Civil Court*
TRICHUR DISTRICT COURT—(*contd*)		
2. Vadakkan-cherry Munsiff's Court (*contd.*)	Talappalli	37. Kurumala
		38. Manal ttara
		39. Minalur
		40. Mangad
		41. Mayannur
		42. Mullurkkara
		43. Mundattikod
		44. Nedumpura
		45. Nelluvay
		46. Paymkulam
		47. Pallur
		48. Pampadi
		49. Pangarappalli
		50. Panjal
		51. Paralikkad
		52. Palanji
		53. Palayannur
		54. Perungandur
		55. Perumpilavu
		56. Porkkalam
		57. Pilakkad
		58. Pulakkod
		59. Puduviruthi
		60. Talasseri
		61. Tayyur
		62. Thekkumkara
		63. Tichur
		64. Tiruvilluamala
		65. Tonnurkara
		66. Vadakkancheri
		67. Vadakkettara
		68. Varavur
		69. Vellarakkad
		70. Vellatanjur
		71. Velur
		72. Venganellur
		73. Vennur
		74. Viruppakka
3. Irinjala-kuda Mun-siff's Court	Mukunda-puram	1. Alur
		2. Amballur
		3. Anandapuram
		4. Annallur
		5. Chengallur
		6. Edatirinji
		7. Elanjippara
		8. Irinjalakuda
		9. Kaduppasseri

Munsiffs' Courts	*Taluks*	*Village comprised within the local limits of the jurisdiction of each Civil Court*

TRICHUR DISTRICT COURT—(*contd.*)

3. Irinjalakuda Munsiff's Court (*contd.*)	Mukundapuram	10. Kallettumkara
		11. Kallur
		12. Kallur Thekkummuri
		13. Kallur Vadakkummuri
		14. Karalam
		15. Kattur
		16. Kilakke Chalakkudi
		17. Kilakkummuri
		18. Kodakara
		19. Kodasseri
		20. Kottanallur
		21. Kuruvilasseri
		22. Mattattur
		23. Manavalasseri
		24. Madayikkonam
		25. Melur
		26. Muppiliyam
		27. Muringur Thekkummuri
		28. Muringur Vadakkumuri
		29. Muriyad
		30. Nandipulam
		31. Nemminikkara
		32. Nellayi
		33. Padiyur
		34. Padinjare Chalakkudi
		35. Parappukkara
		36. Pariyaram
		37. Perampara
		38. Porattusseri
		39. Potta
		40. Pullur
		41. Pumangalam
		42. Talakkad
		43. Torava
		44. Tottippal
		45. Trikkur
		46. Vadakkumbhagom
		47. Vadama
		48. Varanadarappallil
		49. Vadakkumkara
		50. Velukkara
		51. Alattur *

* Transferred from Cranganur Munsiff's Court.

Munsiffs' Courts	*Taluks*	*Village comprised within the local limits of the jurisdiction of each Civil Court*
TRICHUR DISTRICT COURT—(*contd.*)		
Subordinate Judge's Court, Chittur	Chittur	1. Adampadi
		2. Ayalur
		3. Chittur
		4. Eravattapparappadi
		5. Eruttampadi
		6. Kayradi
		7. Koliajampara
		8. Kollippadi
		9. Kunnamkattupadi
		10. Kuttippallam
		11. Manchakunnupadi
		12. Mulattara
		13. Nelleppalli
		14. Nemmara
		15. Olalapadi
		16. Pattancheri
		17. Perumatti
		18. Pottundi
		19. Tattamangalam
		20. Tekkedesam
		21. Tenampadi
		22. Tiruvaliyad
		23. Vadakarappadi
		24. Valiyavallampadi
		25. Vallangi

By order of His Highness
the Raj Pramukh,

Chief Secretariat,
Judicial Section,
Dated 9th Aug. 1955.

B. V. K. MENON,
Chief Secretary to Government.

II

CJ4. 4119|55|CS. NOTIFICATION.

In exercise of the powers vested in them under Sections 4, 5, 6, 8 and 11 of the Travancore-Cochin Civil Courts Act, 1951 (Act XXII of 1951 as amended to date), Government are pleased to establish a Court of a Subordinate Judge at Irinjalakuda, on and from 18th August 1955 having jurisdiction over the whole of the Mukundapuram Taluk (60 villages) the whole of the Cranganore Taluk (5 villages) and Puthenchira Village of the Parur Taluk and close the Court of the Second Additional District Judge functioning with the Court of the District Judge of Anjikaimal at Ernakulam on and from the same date.

By order of His Highness
the Raj Pramukh,

Chief Secretariat,
Judicial Section,
Trivandrum, 12th Aug. 1955.

B. V. K. MENON,
Chief Secretary to Government.

III

NOTIFICATION

In exercise of the pewers vested in them under Sections 4, 5, 6, 8 and 11 of the Travancore-Cochin Civil Courts Act, 1951 (Act XXII of 1951 as amended to date), Government are pleased to establish a Court of a Suberdinate Judge at Moovattupuzha, en and from 18th August 1955 having jurisdiction over the whele ef Moovattupuzha, Thodupuzha and Devicolam Taluks (coming under the jurisdiction of the Munsiffs' Courts at Moovattupuzha, Thodupuzha and Devicolam) and close the Court of the Additional District Judge functioning with the Court of the District Judge at Parur, on and from the same date.

By order of His Highness

the Raj Pramukh,

B. V. K. MENON,

Chief Secretary to Government.

Chief Secretariat,
Judicial Section,
Trivandrum, 12th Aug. 1955.

IV

NOTIFICATION

In exercise of the powers vested in them under Sections 4, 5, 6, 8 and 11 of the Travancore-Cochin Civil Courts Act, 1951 (Act XXII ef 1951 as amended to date), Government are pleased to establish a Court of a Subordinate Judge at Vaikom, on and from 18th August 1955 having territorial limits of jurisdiction ce-terminus with that of the Vaikom Munsiff's Court and close the Court of the Second Additional District Judge functioning with the Court of the District Judge of Alleppey, on and from the same date.

By order of His Highness

the Raj Pramukh,

B. V. K. MENON,

Chief Secretary to Government.

Chief Secretariat,
Judicial Section,
Trivandrum, 12th Aug. 1955.

NOTIFICATION.

S. R. O. No. 27 of 1955.
SR. 1-5672|55|RD. (14) *11th August 1955.*

The following draft of certain amendments to the Travancore-Cochin General Sales Tax Rules 1950 which the Government propose to make in exercise of the powers conferred by Section 24 of the Travancore-Cochin General Sales Tax Act 1125 (XI of 1125) is hereby published as required by sub-section (4) of Section 24 of the said Act for general information.

Notice is hereby given that the draft will be further proceeded with after the expiry of two weeks from the date of publication of this Notification in the Government Gazette and that any objection or suggestion with respect thereto which may be received from any person before the expiry of the period aforesaid will be considered by Government.

AMENDMENT.

In the said Rules

1. Clauses (*l*) and (*m*) of Rule 3 shall be omitted.

2. After Rule 3 the following shall be inserted as Rule 3 A namely,

"3A. Of the two members of the Appellate Tribunal (other than its Chairman) appointed under Section 2A of the Act.

(i) One shall be an officer of the Agricultural Income Tax and Sales Tax Department of the Government not below the rank of an Assistant Sales Tax Commissioner.

(ii) The other shall be a Chartered Accountant as defined in the Chartered Accountants' Act 1949 and possesses such other qualifications and experience in accounting as may from time to time be specified by the Government, provided that the Government may appoint under this clause as a member of the Tribunal any person not possessing the qualifications specified therein if they are satisfied that he has adequate experience of a character which render him suitable for appointment to the Tribunal".

3. To sub-rule (2) of Rule 4, after clause (b) the following shall be added as clauses (c) and (d) namely—

(c) Turmeric, nuxvomica, kacholam, arecanut, tamarind and laurel oil.

(d) Pepper, ginger and lemon grass oil".

83-2103 B.

4. In clause (iii) of Rule 5 the words "and of news paper" coming after "tanned or untanned" and the words "or news paper" coming after "in such hides and skius" shall be omitted.

5. After Rule 5 the following shall be inserted as Rule 5A namely—:

"5A. The tax shall be levied on the turnover of cocoanut, copra, turmeric, nuxvomlca, kacholam, arecanuts, tamarind, laurel oil, pepper, ginger and lemon grass oil under Section 3 sub-section (1) when purchased by a person who in the State is the last dealer in such goods liable to tax: and who is not exempt from taxation under the Act:

Provided that the burden of proving that a transaction is not liable for taxation under this rule shall be on the dealer.

6. In Rule 6 for the figures and brackets "(ix)" the figures and brackets "(xi)" shall be substituted.

7. Clause (k) of sub-rule (1) of Rule 7 shall be omitted and the existing clause (l) shall be relettered as (k).

8. Rule 20 shall be omitted.

9. (1) In sub-rule (1) of Rule 21, after clause (e) the following shall be inserted as clause 'ee' namely—

"(ee) deals in cocoanut or copra or"

(2) In sub-rule (1) of the same Rule after clause (f) the following shall be inserted as clause (ff) uamely—

"(ff) deals in turmeric, nuxvomica, kacholam, arecanut, tamarind, laurel oil, pepper, ginger and lemon grass oil or"

10. In clause (a) to sub-rule (5) of Rule 22 in the schedule of license fees after item 7 the following shall be added as items 8 and 9 namely—

"8. For dealing in cocoanut aad/or copra	25	50	100
9. For dealing in turmeric, nuxvomica, kacholam, arecanut, tamarind, laurel oil, pepper, giuger or lemon grass oil	25	50	100

11. To sub-rule (2) of Rule 29 the following proviso shall be added namely "provided that the appellate authority may admit an appeal preferred after the period of thirty days aforesaid if the authority is satisfied that the assessee had sufficient cause for not preferriug the appeal within that perlod",

12. For sub-rule (3) of Rule 29 the following shall be substituted, namely: —

"(3) Every such appeal shall be in Form XXV and shall be verified in the manner specified therein".

13. For Rule 30 the following shall be substituted, namely: —

"30 (1) Every application under Section 15 to the Deputy Commissioner of the Board of Revenue shall be in Form XXVI and shall be verified in the manner specified therein.

(2) (a) Every appeal under Section 15A (1) to the Appellate Tribunal shall be in Form XXVII and shall be verified in the manner specified therein.

(b) It shall be in quadruplicate and accompanied by four copies (one of which shall be the original or an authenticated copy) of the order appealed against and also three copies of the order of the assessing authority.

(c) It shall also be accompanied by a treasury receipt in support of having paid the fee calculated at the rate of one per cent. of the disputed tax subject to a minimum of Rs. 25 and a maximum of Rs. 100.

(3) (a) Every application for review under Section 15A (6) to the Appellate Tribunal shall be preferred in Form XXVIII and shall be verified in the manner specified therein.

(b) It shall be in quadruplicate and shall be accompanied by four copies of the original order of the Appellate Tribunal.

(c) It shall also where it is preferred by the assessee be accompanied by a treasury receipt in support of having paid the fee calculated at the rate of one per cent of the disputed tax subject to a minimum of Rs. 25 and a maximum of Rs. 100.

(4) If the Appellate Tribunal allows an appeal or application for review preferred by an assessee under Section 15 A, it may, in its discretion, by order, refund either wholly or partly the fee paid by the assessee under sub-section (3) or sub-section (6) of Section 15 A".

14. After Rule 30, the following shall be inserted as Rules 30 A and 30 B namely —

"30A (1) (a). Every petition under Section 15 B (1) to the High Court shall be in Form XXIX and shall be verified in the manner specified therein.

(b) The petition shall be accompanied by a certified copy of the order of the Appellate Tribunal.

2 (a). Every application for review under Section 15B (7) and every appeal under Section 15 C (4) to the High Court shall be in Forms XXX and XXXII respectively and shall be verified in the manner specified therein.

(b) It shall be preferred within one year from the date of communication of the order sought to be reviewed.

30B. Every appeal under Section 15C (1) to the High Court shall be in Form XXXI and shall be verified in the manner specified therein. It shall be accompanied by a certified copy of the order of the Board of Revenue appealed against.

15. After Rule 32 the following shall be inserted as Rule 32A namely—

"32A. Every order passed by the Appellate Tribunal or the High Court, shall, on authorisation by the Appellate Tribunal or High Court as the case may be, be given effect to by the assessing authority, who shall refund without interest within two months from the date of communication of the authorisation any excess tax found to have been collected and shall also collect any additional tax which is found to be due in the same manner as a tax assessed by himself."

16 (a). In sub-rule (1) of Rule 34—

(i) for the words "Revising authority" the words "Revising authority or the Appellate Tribunal" shall be substituted.

(ii) For the word 'him' the word 'it' shall be substituted.

(b) In the proviso to the same sub-rule (i) for the words "assessing authority" the words "assessing, appellate or revising authority or the Appellate Tribunal" shall be substituted.

(ii) for the word 'his' the word 'its' shall be substituted.

17. In Rule 43, after the words "or revising authority" the words "or by the Appellate Tribunal" shall be added.

18. In Rule 46 the words "the Sales Tax Commissioner" appearing after the words "the Deputy Sales Tax Commissioner" shall be omitted.

19. In Rule 52 the words "or the Sales Tax Commissioner" appearing after the words "The Board of Revenue" shall be omitted.

20. After Form XXIV the following Forms shall be added as Forms XXV, XXVI, XXVII, XXVIII, XXIX, XXX, XXXI and XXXII namely—

FORM XXV.

FORM OF APPEAL AGAINST AN ORDER OF ASSESSMENT UNDER SECTION 12

[*See Rule 29 (3)*
Section 14 of the Act.]

To

The Appellate Assistant Commissioner of Sales-tax

The day of 19

1. Name (s) of applicant (s).
2. Assessment year.
3. Assessing Authority passing the assessment order disputed.
4. Date on which the order was communicated.
5. Address to which notice may be sent to the appellant.
6. Relief claimed in appeal.
   (a) Turnover determined by the assessing authority.
   (b) If turnover is disputed—
      (i) Disputed turnover.
      (ii) Tax due on the disputed turnover.
   (c) If rate of tax is disputed—
      (i) Turnover involved.
      (ii) Amount of tax disputed.
7. Grounds of appeal, etc.

(Sd.) Appellant (s)

Verification.

I/We the appellant (s) named in the above appeal do hereby declare that what is stated therein is true to the best of my/our knowledge and belief.

Verified to-day the day of 19

(Sd.) Appellant (s)

N. B. (1) The appeal should be accompanied by the order appealed against in original or by a certified copy thereof unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority and by proof of payment of the tax admitted by the appellant (s) to be due or of such instalments thereof as might have become payable.

(2) The appeal should be written in English and should set forth concisely and under distinct heads the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

FORM XXVI

FORM OF REVISION

(*See Rule 30 (1)*)

(Section 15 (1) or Section 15 (2) of the Act)

The Board of Revenue/Deputy Commissioner of Sales-tax

The day of 19

1. Name (s) of the applicant (s)
2. District in which the assessment was made.
3. Assessment year.
4. Assessing authority passing the assessment order disputed.
5. Appellate Assistant Commissioner passing the order in appeal or the Deputy Commissioner passing the order in revision.
6. Date of communication of the order against which the revision is filed.
7. Address to which notice may be sent to the applicant.
8. Relief claimed in the revision application.
   (a) Turnover determined by the assessing authority passing the assessment order disputed.
   (b) Turnover confirmed by the Appellate Assistant Commissioner of Deputy Commissioner, as the case may be.
   (c) If turnover is disputed—
      (i) Disputed turnover.
      (ii) Tax due on the disputed turnover.
   (d) If rate of tax is disputed—
      (i) Turnover involved.
      (ii) Amount of tax disputed.
   (e) Any other relief claimed.
9. Grounds of revision, etc.

(Signed) Applicant (s)

Verification.

I/We the applicant (s) do hereby declare that I/We have not preferred any appeal to the Appellate Tribunal under Section 15-A and that what is stated above is true to the best of my/our knowledge and belief.

Verified to-day the day of 19

....(Signed) Applicant (s)

N. B.—(1) The revision application should be accompanied by the original order against which it is filed or by a certified copy thereof unless the omission to produce such order or copy is explained to the satisfaction of the revision authority.

(2) The revision application should be written in English and should set forth concisely and under distinct heads the grounds of revision without any argument or narrative and such grounds should be numbered consecutively.

FORM XXVII

FORM OF APPEAL MEMORANDUM TO THE APPELLATE TRIBUNAL.

(*See Rule 30 (1)*)

Appeal Memorandum te the Appellate Tribunal

(Section 15—A (1) of the Act)

In the Sales-tax Appellate Tribunal, Travancore-Cechin

No..........ef.......19

Versus { Appellant (s)
Respondent.

1. District in which assessment was made.
2. Assessment year.
3. Assessing autherity passing the assessment erders disputed.
4. Appellate Assistant Cemmissioner passing the erder in appeal under Sectien 14 er the Deputy Commissiener passing the erder sue meto under Sectien 15 (1).
5. Date ef Communicatien of the erder now appealed against.
6. Address te which netices may be sent te the Appellant.
7. Address to which netice may be sent te the Respondent.
8. Relief claimed in appeel.
   - (a) Turnever determined by the assessing authority passing the assessment order disputed.
   - (b) Turnover confirmed by the Appellate Assistant Commissiener, Deputy Cemmissiener, as the case may be.
   - (c) If the turnover is disputed—
     - (i) Disputed turnever.
     - (ii) Tax due en the disputed turnever.
   - (d) If rate ef tax is disputed—
     - (i) Turnever involved.
     - (ii) Amount of tax disputed.
9. Grounds ef appeal, etc.

(Signed) Appellant (s)

Verification.

I/We have not preferred any application for revision under section 15, sub-section (1) or under sub section (2) of that section.

2. I/We the appellant/appellants do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified to-day the day of 19

(Signed) Appellant/Appellants.

N. B.—(1) The appeal should be in quadruplicate and should be accompanied by four copies (at least one of which should be the original or an authenticated copy) of the order appealed against and also three copies of the order of the assessing authority.

(2) The appeal should be accompanied by a treasury receipt in support of having paid the fee calculated at the rate of one per cent of the disputed tax subject to a minimum of Rs. 25 and a maximum of Rs. 100. The fee should be credited in a Government treasury to the following head of account.

"XIII. Other taxes and Duties—D. General Sales Tax—Iv Miscellaneous."

Cheques, drafts, hundies or other negotiable instruments will not be accepted.

3. The appeal should be written in English and should set forth concisely and under distinct heads the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

FORM XXVIII.

FORM OF APPLICATION FOR REVIEW TO THE APPELLATE TRIBUNAL.

[*See Rule 30*—(2) (*a*)]

Application for review to the Appellate Tribunal.

[Section 15 A (6).]

In the Sales Tax Appellate Tribunal, Travancore-Cochin.

No. of 19 .

Applicant (s)

Respondent.

1. Number and date of the original order of the Appellate Tribunal, now sought to be revised.
2. Date of communication of the order.
3. Disputed turnover.
4. The amount of tax disputed.
5. Findings arrived at by the Appellate Tribunal.
6. Fresh facts which were not before the Tribunal when it passed the original order, etc.

(Signed) Applicant (s).

Verification.

I/We the applicant (s) do hereby declare that what is stated above is true to the best of my (our) knowledge and belief.

Verified today the day of 19 .

(Signed) Applicant (s)

N. B.—(1) The application should be in quadruplicate and should be accompanied by four copies of the original order of the Appellate Tribunal.

(2) The application must be accompanied by a receipt from a Government Treasury in support of having paid the fee calculated at the rate of one per cent of the disputed tax, subject to a minimum of Rs. 25 and a maximum of Rs. 100 where the application is preferred by the assessee. The fee should be credited in the Treasury to the following head of account "XIII—Other taxes and duties—D. General Sales Tax—IV Miscellaneous". Cheques, drafts, hundies or other negotiable instruments will not be accepted.

(3) The application should be written in English and should set forth concisely and under distinct heads the fresh facts which were not before the Appellate Tribunal at the time of passing the origional order. There should be no argument or narrative.

FORM XXIX.

REVISION PETITION.

In the High Court of Judicature at Travancore-Cochin

(Appellate Side.)

Memorandum of Civil Revision Petitions.

(Under Section 15 B (1) of the Act.)

[*See rule 30 (A) (1) (a)*].

Revision Petition No.

Petitioner

Versus

Respondent

Revision petition presented to the High Court to revise the order of the Sales Tax Appellate Tribunal dated and passed in

1. District in which the assessment was made.
2. Assessment year.
3. The designation of the officer whose orders were appealed against before the Appellate Tribunal.
4. Date of communication of the order of the Appellate Tribunal.
5. Findings of the Appellate Tribunal. (State in serial and appropriate order the relevant findings arrived at by the Tribunal).
6. Questions of law raised for decision by the High Court (here formulate the questions of law raised concisely, etc.)

(Signed) Petitioner (s).

Verification.

I/We the petitioner (s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified today the day of 19

(Signed) Petitioner (s).

N. B.—(1) The petition should be accompanied by a certified copy of the order of the Appellate Tribunal.

(2) The petition should (if preferred by an assessee) be accompanied by a fee of Rs. 100.

(3) The petition should be written in English and should set forth concisely and under distinct heads the facts of the case, the findings arrived at by the Tribunal, and the questions of law raised consecutively. There should be no argument or narrative.

FORM XXX.

Review.

In the High Court of Judicalure at Travancore-Cochin (Appellate Side)

Memorandum ol Civil Miscellaneous Petition.

(Under Section 15B (7) of the Act)

[See Rule 30A (2) (a)]

Civil Miscellaneous Petition No.

Petitioner

Versus.

Respondenl

Petition for review ol the order of the High Court, dated and passed in Civil Revision Petition No.

1. Number and dale of the order of the High Court now sought to be reviewed.
2. Date of communication of the order.
3. Questions of law decided by the High Court (here formulate the decisions of the High Courl concisely)
4. Fresh facts which were not before the High Court when it passed the original order (State the fact without a narrative)
5. Quesllons of law now raised, etc.

(Signed) Applicant (s)

Verification.

I/We the applicant (s) do hereby declare that what is staled above is lrue to the besl of my/our knowledge and belief.

Verified today the day of 19

(Signed) Applicant (s)

N. B.—(1) The application should be accompanied by a certified copy of the order of the High Court sought to be reviewed.

(2) The application should, if it is preferred by an assessee, be accompanied by a fee of Rs. 100.

(3) The application should be written in English and should set forth concisely and under distinct heads the fresh facts which were not before the High Court at the time of passing original order. There should be no argument or narrative.

FORM XXXI.

APPEAL.

In the High Court of Judicature at Travancore-Cochin
(Appellate Side)

Memorandum of Appeal Against Order

(Under Section 15-C (1) of the Act)

(*See rule* 30-B)

Appeal Against Order No.

Appellant

Versus

Respondent

Appeal against the order of the Board of Revenue, dated and passed in

1. District in which the assessment was made.
2. Assessment order.
3. Assessing authority passing the original order.
4. State if the order was modified at any time previously by any officer subordinate to the Board of Revenue and if so in what manner—(State the results of modification briefly.)
5. Date of communication of the order of the Board of Revenue.
6. Address to which notice may be sent to the appellant.
7. Address to which notice may be sent to the respondent.
8. Relief claimed in appeal.
   - (a) Turnover determined by the assessing authority.
   - (b) Turnover as modified prior to *suo mote* by the Board of Revenue.
   - (c) Turnover as modified and fixed by the Board of Revenue.
   - (d) Relief claimed.
   - (e) Grounds of appeal.
     - (i) State the facts disputed briefly.
     - (ii) State the questions of law raised for decision by the High Court.

(Signed) Appellant (s)

Verification.

I/We the appellant (s) do hereby declare that what is stated above is true to the best of my (our) knowledge and belief

Verified to-day the day of 19

(Signed) Appellant (s)

N. B.—(1) The appeal should be accompanied by a certified copy of the order of the Board of Revenue appealed against.

(2) The appeal should be accompanied by a fee of Rs. 100.

(3) The appeal should be written in English and should set forth concisely and under distinct heads, the facts of the case, the grounds of appeal and the points of law raised consecutively.

FORM XXXII.

Review.

In the High Court of Judicature at Travancore-Cochin
(Appellate Side)
Memorandum of Civil Miscellaneous Petition.
(Under Section 15—C (4) of the Act).
[(*See rule 30—A (2) (a)*].

Civil Miscellanoous Petition No.

Petitionor

Versus

Respondent

Petition for review of the order of the High Court and passed in dated Appeal Against Order No.

1. Number and date of the order of the High Court sought to bo reviewed.
2. Date of communications of the order.
3. Quostions of fact decided by the High Court.
4. Questions of law decided by the High Court.
5. Fresh facts which were not before the High Court whon it passed the original order (State fact briefly without a narrative).
6. Questions of fact now raisod.
7. Questions of law now raised.

(Signed) Applicant (s)

Verification.

I/We the applicant (s) do hereby declaro that what is stated above is true to tho best of my/our knowledge and belief

Verifiod to day the day of 19

(Signed) Applicant (s)

N. B.—(1) The application should bo accompanied by a certified copy of the order of High Court sought to bo reviewod.

(2) Tbe application should, if it is preforred by an assessee, be accompanied by a fee of Rs. 100.

(3) The application should be written in English and should set forth concisely and under distinct heads of frosh facts which were not bofore the High Court at tho time of passing the original order and the questions of facts and law raised. There should be no argument or narrativo.

Governmont Secretariat,
Revenue Dopartment,
Separate Revonue Soction,
Trivandrum.

By order of His Highness
the Raj Pramukh,
S. Govinda Menon,
Secretary to Government.